



HSKA

# How to face IDT exam?

SICASA, Bangalore

## Excluded from the Syllabus – iPCC only

Topics	Goods	Services
Rate of Taxes	Excluded	Excluded
RCM	Excluded	
Exemptions	Excluded	

- Intra State and Inter State Supplies
- Valuation Rules
- ITC related to Real Estate Projects
- OIDAR
- ISD
- TCS / TDS
- Job Work

## Excluded from the Syllabus – Final only

Topics	Goods	Services
Rate of Taxes	Excluded	Excluded
RCM	Excluded	
Exemptions	Excluded	

- ITC related to Real Estate Projects
- Transition Provisions
- Customs – Demand, Recovery and Appeal Provisions
- Customs – Warehousing

## Exam Pattern - iPCC

Compulsory – Question 5	8 Marks
Answer 2/3 – Question 6 to Question 8 (Q8 – Internal Choice – 2/3)	20 Marks
MCQ	12 Marks
Total Marks	40 Marks

## Exam Pattern - iPCC

Topics	May-18%age		Nov-18%age		May-19%age		Nov-19%age	
Introduction	3	5.45%	2	3.64%		0.00%		0.00%
Supply under GST		0.00%	5	9.09%		0.00%		0.00%
Charge of GST	6	10.91%	9	16.36%	14	25.45%	8	14.55%
Composition Scheme	3	5.45%		0.00%	5	9.09%	11	20.00%
Exemption from GST	3	5.45%	3	5.45%	4	7.27%		0.00%
Time of Supply	4	7.27%	5	9.09%	4	7.27%	4	7.27%
Value of Supply	5	9.09%	5	9.09%		0.00%		0.00%
Input Tax Credit	4	7.27%	4	7.27%		0.00%		0.00%
Registration	9	16.36%	11.5	20.91%	9	16.36%	5	9.09%
Documents under GST	3	5.45%		0.00%	5	9.09%	5	9.09%
Payment of Taxes	5	9.09%	8.5	15.45%	2	3.64%	3	5.45%
Returns	5	9.09%	2	3.64%		0.00%	7	12.73%
Miscellaneous	5	9.09%		0.00%		0.00%		0.00%
MCQ					12	21.82%	12	21.82%
Total	55		55		55		55	

## Exam Pattern - Final

Topics	Approx Marks
GST	75 Marks
Customs	20 Marks
FTP	5 Marks

Compulsory – Question 1	14 Marks
Answer 4/5 – Question 2 to Question 5 (Internal Choice in few questions)	56 Marks
MCQ	30 Marks
Total Marks	100 Marks

## Exam Pattern - Final

Topics	May-18%age		Nov-18%age		May-19%age		Nov-19%age	
Charge of GST	12	9.60%	10	8.00%	2.5	2.10%	10	8.40%
Composition Scheme	3	2.40%	3	2.40%	5	4.20%	5	4.20%
Exemption from GST		0.00%		0.00%	4	3.36%	9	7.56%
Place of Supply	10	8.00%		0.00%		0.00%		0.00%
Time of Supply		0.00%	10	8.00%		0.00%		0.00%
Value of Supply	15	12.00%	10	8.00%	8.5	7.14%	4	3.36%
Input Tax Credit	5	4.00%	19.5	15.60%	12	10.08%	4	3.36%
Registration	10	8.00%	2.5	2.00%		0.00%	4	3.36%
Ch 17 to 24 - Demand & Recovery	25	20.00%	30	24.00%	8	6.72%	18	15.13%
Valuation	5	4.00%	5	4.00%	5	4.20%	5	4.20%
Foreign Trade Policy	5	4.00%	5	4.00%	10	8.40%		0.00%
MCQ		0.00%		0.00%	30	25.21%	30	25.21%
Total	125		125		119		119	



## Remembering Provisions

Input Tax Credit		Registration		Charging Section	
16	Input Tax Credit	22	Registration	9(1)	Forward Charge
17	No ITC – Blocked Credit	23	No Registration	9(2)	No Charge – Petrol
18	Special Circumstances	24	Special Registration - Mandatory	9(3)	Special Charge - RCM

Schedule		Time of Supply	
I	Supply w/o Consideration	12	Goods
II	Classification	13	Services
III	No Supply	14	Special – Change in Tax Rate

2	Definition
(17)	Business
(31)	Consideration
(52)	Goods
(102)	Services

Place of Supply (IGST)			Tax Rates		
	Local / National	International		Taxable	Exempt
Goods	10	11	Goods	1/2017	2/2017
Services	12	13	Services	11/2017	12/2017



## Setting Off

Nature of Tax	IGST	CGST	SGST
<b>Credit Balance</b>	6,00,000	50,000	50,000
<b>Tax Payable</b>	5,00,000	100,000	100,000

	IGST	CGST	SGST	Utilized	Original Cr Balance	Balance
Tax Payable	5,00,000	1,00,000	100,000			
Less: IGST Credit	5,00,000	1,00,000	0	6,00,000	6,00,000	0
Less: CGST Credit	0	0	0	0	50,000	50,000
Less: SGST Credit	0	0	50,000	50,000	50,000	0
Cash Payment	0	0	50,000			

## Setting Off

Nature of Tax	IGST	CGST	SGST
<b>Credit Balance</b>	6,00,000	50,000	50,000
<b>Tax Payable</b>	5,00,000	100,000	100,000

	IGST	CGST	SGST	Utilized	Original Cr Balance	Balance
Tax Payable	5,00,000	1,00,000	100,000			
Less: IGST Credit	5,00,000	50,000	50,000	6,00,000	6,00,000	0
Less: CGST Credit	0	50,000	0	50,000	50,000	0
Less: SGST Credit	0	0	50,000	50,000	50,000	0
Cash Payment	0	0	0			

## Short Notes – 1 Slide for each topic

Schedule III	Goods	Services
	Anything moveable	Anything not goods
	Other than Money and Securities	
	Includes Actionable claims, growing crops	Use of money for a separate consideration
	<ul style="list-style-type: none"> <li>□ Employee to Employer</li> <li>□ Court or Tribunal</li> <li>□ Functions of MP, MLA</li> <li>□ Funeral incl transport</li> <li>□ Land + Building with OC</li> <li>□ Actionable Claim other than Lottery, Betting and Gambling</li> <li>□ Goods sold before customs clearance</li> </ul>	<ul style="list-style-type: none"> <li>□ Alcohol</li> <li>□ Petrol</li> <li>□ Tobacco</li> </ul>

Schedule II – Goods
Transfer of Title in Goods
Transfer of Business Assets
Schedule II – Services
Rent / Lease of Goods
Rent / Lease of Immovable Property
Job Work
Transfer of Business Assets
Construction of Immovable Property
Personal use of business asset
Transfer of Intellectual Property
Obligation to refrain from an Act
Supply of Food and Beverages

## Important Statutory Updates – iPCC + Final

- Supply – Liquor License is not a supply of goods / services
- Circular – Treatment of Donations
- Composition Scheme – Aerated Water
- RCM – Rent a Cab to Body Corporate
- Exemption – Accommodation upto Rs 1000 (earlier < Rs 1000)
- Circular – Valuation – Delayed Payment Charges in case of EMI
  - Loan by Vendor
  - Loan by Financial Institution
- Circular – Residential Welfare Association (Upto Rs 7500)
- ITC – Rule 36(4)
- Registration – Adding Bank Details after RC

## Important Statutory Updates –Final

- Circular – PSF and UDF collected by Airlines Operator from Passengers through Airlines is liable to GST
- Circular – Place of Supply in case of Pharmaceutical Sector changed to Location of Recipient
- Circular – Place of Supply in case Hardware Kits are provided by Service Recipient



# Thank You

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